

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Saturday 09th December, 2017

No. 596

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 11/2017 – State Tax

Dated: 15th September, 2017

NOTIFICATION

In pursuance of sub-rule (1) of rule 26 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby makes the following amendment in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure No.6/2017-State Tax, dated the 15th September, 2017, namely:-

In the said notification for the clause (ii), the following shall be substituted, namely:-

“(ii) Electronic verification code generated through net banking login on the common portal;

(iii) Electronic verification code generated on the common portal.”

2. This notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**